

Vector Control Assessments

DESCRIPTION OF MAJOR SERVICES

This budget is being presented for the first time in the budget book due to a change in budget methodology wherein available funds not budgeted in the operating unit of Public Health will be budgeted in this fund as contingencies.

At the end of the 2001-02 year, this fund was converted from a trust fund to a special revenue fund due to an accounting change (GASB 34). This fund does not directly spend funds or provides services. It is strictly a financing budget with the actual expenditures occurring within the operating budget unit of Public Health.

This fund receives all tax assessments for Vector Control. Revenue collected here is all paid through the property tax role and is dedicated for Vector Control purposes. This fund reimburses Public Health for Vector Control expenses incurred.

There is no staffing associated with this budget unit.

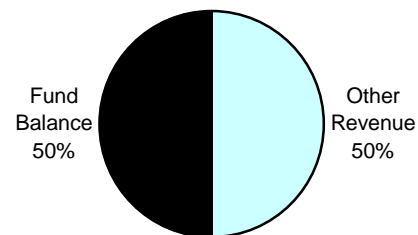
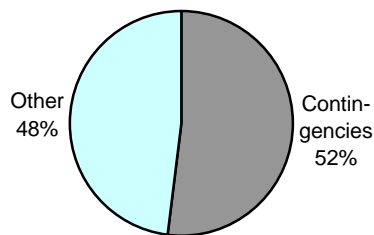
BUDGET AND WORKLOAD HISTORY

	Actual 2002-03	Budget 2003-04	Actual 2003-04	Final 2004-05
Total Requirements	1,340,000	2,716,704	1,287,000	3,408,870
Departmental Revenue	1,532,834	1,400,000	1,679,166	1,700,000
Fund Balance		1,316,704		1,708,870

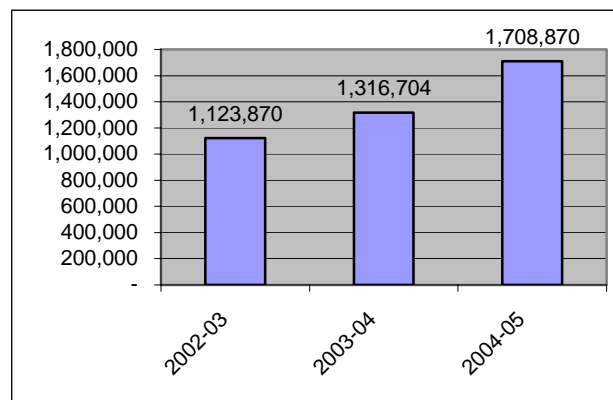
In accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, actual expenditures in this fund are typically less than budgeted. The amount not expended is carried over to the subsequent year's budget. The revenue variance is due to new parcels being added as development occurs.

2004-05 BREAKDOWN BY EXPENDITURE AUTHORITY

2004-05 BREAKDOWN BY FINANCING SOURCE



2004-05 FUND BALANCE TREND CHART



GROUP: Administrative/Executive
 DEPARTMENT: Public Health
 FUND: Vector Control Assessments

BUDGET UNIT: SNR PHL
 FUNCTION: Health and Sanitation
 ACTIVITY: Health Care

	2003-04 Actuals	2003-04 Approved Budget	2004-05 Board Approved Base Budget	2004-05 Board Approved Changes to Base Budget	2004-05 Final Budget
Appropriation					
Contingencies	-	-	-	1,768,345	1,768,345
Total Appropriation	-	-	-	1,768,345	1,768,345
Operating Transfers Out	1,287,000	2,716,704	2,716,704	(1,076,179)	1,640,525
Total Requirements	1,287,000	2,716,704	2,716,704	692,166	3,408,870
Departmental Revenue					
Taxes	1,647,967	1,380,000	1,380,000	300,000	1,680,000
Use of Money and Prop	31,199	20,000	20,000	-	20,000
Total Revenue	1,679,166	1,400,000	1,400,000	300,000	1,700,000
Fund Balance		1,316,704	1,316,704	392,166	1,708,870

DEPARTMENT: Public Health
 FUND: Vector Control Assessments
 BUDGET UNIT: SNR PHL

SCHEDULE A

MAJOR CHANGES TO THE BUDGET

	Budgeted Staffing	Appropriation	Departmental Revenue	Fund Balance
2003-04 FINAL BUDGET	-	2,716,704	1,400,000	1,316,704
Cost to Maintain Current Program Services				
Salaries and Benefits Adjustments	-	-	-	-
Internal Service Fund Adjustments	-	-	-	-
Prop 172	-	-	-	-
Other Required Adjustments	-	-	-	-
Subtotal	-	-	-	-
Board Approved Adjustments During 2003-04				
30% Spend Down Plan	-	-	-	-
Mid-Year Board Items	-	-	-	-
Subtotal	-	-	-	-
Impacts Due to State Budget Cuts	-	-	-	-
TOTAL BOARD APPROVED BASE BUDGET	-	2,716,704	1,400,000	1,316,704
Board Approved Changes to Base Budget	-	692,166	300,000	392,166
TOTAL 2004-05 FINAL BUDGET	-	3,408,870	1,700,000	1,708,870



DEPARTMENT: Public Health
 FUND: Vector Control Assessments
 BUDGET UNIT: SNR PHL

SCHEDULE B

BOARD APPROVED CHANGES TO BASE BUDGET

Brief Description of Board Approved Changes		Budgeted Staffing	Appropriation	Departmental Revenue	Fund Balance
1.	Contingencies Contingencies represent unbudgeted available fund balance for vector control assessments.	-	1,354,654	-	1,354,654
**	Final Budget Adjustment - Fund Balance Contingencies increased due to a higher than anticipated fund balance.	-	413,691	-	413,691
2.	Operating Transfers Out Operating Transfers Out are declining as a result of a budget methodology change wherein available funds that are not budgeted in the operating budget of Public Health will be budgeted in this fund as contingencies.	-	(1,076,179)	-	(1,076,179)
3.	Revenue Increases The Department undertook an extensive review of properties that are covered by the tax assessment. The Vector assessment varies per parcel based on its state of development, or lack thereof. It was determined that a number of properties had been developed and were being assessed at a lower than required rate. Additionally, new parcels are added as development occurs. These changes resulted in tax revenue increases.	-	-	300,000	(300,000)
Total		-	692,166	300,000	392,166

** Final Budget Adjustment was approved by the Board after the proposed budget was submitted.

